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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW
(Legislative Department)

New Delhi, the 13th August, 1970|Sravana 22, 1892 (Saka)

The following President's Act is published for General Information:—

THE TAXES ON ENTRY OF GOODS INTO CALCUTTA METROPOLITAN AREA ACT, 1970

No. 18 OF 1970

Enacted by the President in the Twenty-first Year of the Republic of India.

An Act to provide for the levy of taxes on the entry of goods of certain kinds into the Calcutta Metropolitan Area for consumption, use or sale therein, and for matters connected therewith or incidental thereto.

17 of 1970. In exercise of the powers conferred by section 3 of the West Bengal State Legislature (Delegation of Powers) Act, 1970, the President is pleased to enact as follows:—

CHAPTER I
PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1970.

(*2*) It shall come into force on such date as the State Government may, by notification, appoint.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "Calcutta Metropolitan Area" means the areas within the Calcutta Metropolitan District;

(*b*) "Calcutta Metropolitan District" means the area described as such in the Schedule to the Calcutta Metropolitan Planning Area (Use and Development of Land) Control Act, 1965, and includes such other

West Bengal Act 14 of 1965.

area, contiguous to the first-mentioned area, as the State Government may, by notification, specify;

(c) "dealer", in relation to any specified goods entering the Calcutta Metropolitan Area, means a person,—

(*i*) who either on his own account or on account of a principal causes such entry, or

(*ii*) who takes delivery, or is entitled to take delivery, of such goods on such entry.

Explanation I.—When the consignor or consignee of any specified goods entering the Calcutta Metropolitan Area nominates, according to such rules as may be prescribed, a person to be the dealer for the purposes of this Act, such person shall be deemed to be a dealer in relation to such specified goods.

Explanation II.—When the consignee of any specified goods entering the Calcutta Metropolitan Area, despatched to such Metropolitan Area by rail, road, water, air or post, does not take delivery of such goods upon such entry and the goods are sold under the provisions of any law, the buyer, who takes delivery of such goods upon the goods being so sold, shall be deemed to be the dealer thereof;

(*d*) "export", with its grammatical variations and cognate expressions, means taking out of India to a place outside India;

(*e*) "notification" means a notification published in the Official Gazette;

(*f*) "notified place", in relation to any specified goods entering the Calcutta Metropolitan Area, means such railway station, steamer station, airport, post office or other place situated in or near the Calcutta Metropolitan Area as the State Government may, by notification, specify;

(*g*) "prescribed" means prescribed by rules made under this Act;

(*h*) "Schedule" means the Schedule to this Act;

(*i*) "specified goods" means the goods specified in column 2 of the Schedule;

(*j*) "year" means the financial year.

West Bengal Act 20 of 1962 not to apply to specified goods.

3. The provisions of the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962, shall not apply to any goods to which the provisions of this Act apply.

CHAPTER II

PRESCRIBED AUTHORITIES

Power to appoint prescribed authorities.

4. (*1*) The State Government shall prescribe an authority (hereinafter referred to as the prescribed authority) for carrying out the purposes of this Act.

(*2*) The State Government may appoint, or may empower the prescribed authority to appoint, persons to assist the prescribed authority.

(*3*) Any power, duty or function of the prescribed authority may be delegated to the persons appointed under sub-section (*2*) in accordance with such rules as may be prescribed.

Prescribed authority, etc., to be public servants.

5. The prescribed authority and the persons appointed under sub-section (*2*) of section 4 shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. 45 of 1860

CHAPTER III

LEVY AND COLLECTION OF TAXES ON ENTRY OF GOODS INTO THE CALCUTTA METROPOLITAN AREA

Levy and collection of taxes.

6. (*1*) Save as otherwise provided in this Chapter, there shall be levied and collected, for the purposes of this Act, a tax on the entry of every specified goods into the Calcutta Metropolitan Area (for consumption, use or sale therein) from any place outside that Area, at such rate, not exceeding the rate specified in the corresponding entry in column 3 of the Schedule, as the State Government may, by notification, specify.

(2) Subject to such rules as may be made by the State Government in this behalf, no tax shall be levied and collected under this Act on the entry of any specified goods into the Calcutta Metropolitan Area if such goods are brought into that Area—

(*a*) as personal luggage by a passenger and the value or the number or quantity thereof does not exceed the prescribed amount or limit, as the case may be, or

(*b*) in such circumstances and subject to such conditions and restrictions as may be prescribed.

Exemption from tax on goods belonging to Government.

7. No tax shall be levied and collected under this Act in respect of the entry of any specified goods into the Calcutta Metropolitan Area if such goods are certified by an officer empowered by the Government concerned in this behalf to be the property of Government.

Exemption from tax on goods belonging to certain consular officers.

8. Every specified goods brought into the Calcutta Metropolitan Area by or on behalf of such diplomatic or consular officers, stationed in that Area, as may be specified in this behalf by the State Government by any special or general order, shall be exempted from the tax leviable under this Act to such extent and subject to such conditions as may be specified in the said order.

Exemption from tax on goods meant for export.

9. Subject to such rules, not inconsistent with the provisions of this Act, as the State Government may make in this behalf, any specified goods which are brought into the Calcutta Metropolitan Area for the immediate export thereof may, at the option of the dealer, be exempted from the tax leviable thereon under this Act, if such goods are conveyed direct from the place of entry into the Calcutta Metropolitan Area to the place of export under such supervision and on payment of such fees therefor as may be specified by the said rules.

Persons who shall be liable to pay taxes.

10. The tax levied under this Act shall be payable by the dealer in relation to the specified goods.

Recovery of taxes.

11. (*1*) The tax levied under this Act shall be payable on demand and shall be collected by the State Government in such manner and through such agency as that Government may, by notification, specify.

(*2*) Such portion of the total proceeds of the taxes levied and collected under this Act as the State Government may determine shall be deducted to meet the cost of collection of the taxes.

Application of proceeds of the taxes.

12. (*1*) The proceeds of the taxes levied and collected under this Act (which shall form part of the Consolidated Fund of the State), reduced by the cost of collection, as determined under sub-section (*2*) of section 11, shall, after due appropriation made by law, be applied for the purposes hereinafter specified.

(2) Out of the proceeds of the taxes referred to in sub-section (1), the State Government may, if satisfied that it is necessary so to do, make, subject to such conditions as it may think fit to impose, grants to any municipal or other local authority, functioning within the Calcutta Metropolitan Area, to enable such municipal or other authority to supplement its revenue:

Provided that the aggregate of the amounts paid to any municipal or other authority under this sub-section shall not exceed fifty per cent. of the amount which bears to the total amount of such proceeds the same proportion as the population in the area within the jurisdiction of such municipal or other local authority bears to the total population of the Calcutta Metropolitan Area.

(3) The balance of the proceeds of the taxes referred to in sub-section (1) shall be paid by the State Government to such authority, as it may, by notification, specify and the amount so paid shall be applied by such authority,—

(a) firstly, for the servicing and repayment of any loan raised by such authority, with the approval of the State Government, to finance any development project within the Calcutta Metropolitan Area, approved by the State Government; and

(b) secondly, for distributing to—

(i) any municipal or other authority within the Calcutta Metropolitan Area, or

(ii) such other authority as the State Government may, by notification, specify, or

(iii) any Department of the State Government,

for the execution of any development project, within the Calcutta Metropolitan Area, which has been approved by the State Government.

CHAPTER IV

ASSESSMENT AND RECOVERY OF TAXES

Declaration to be made by a dealer.

13. Every dealer of specified goods shall, on or before the entry of such goods into the Calcutta Metropolitan Area, deliver, at a notified place, to the prescribed authority a declaration (in such form and containing such particulars as may be prescribed) relating to such goods:

Provided that no such declaration shall be required to be made in relation to any specified goods which are exempted by sub-section (2) of section 6, section 7 or section 8 from the payment of any tax leviable under this Act.

Assessment of tax.

14. (1) Where a declaration has been made under section 13 by a dealer, the prescribed authority shall, after making such verification of the specified goods as it may consider necessary, assess the tax leviable on the entry of such goods into the Calcutta Metropolitan Area.

(2) Where any dealer has omitted or failed to make the declaration, as required by section 13, the prescribed authority shall, after inspection and examination of the specified goods, assess the tax leviable under this Act on such goods.

(3) Where any specified goods have been brought into the Calcutta Metropolitan Area without the payment of any tax leviable thereon under this Act, the prescribed authority shall assess the tax leviable under this Act on such goods and it may also impose on the dealer, in the prescribed manner, a penalty, not exceeding ten times the tax assessed by it:

Provided that such assessment shall be made after inspection and verification of such goods, but where such goods are not available for inspection and examination by reason of the fact that such goods have been disposed of, concealed or mixed with any other goods, such assessment shall be made, in such manner and within such time as may be prescribed,to the best of the ability of the prescribed authority:

Provided further that no penalty shall be imposed under this sub-section except after giving the dealer a reasonable opportunity of being heard.

(*4*) When an assessment has been made under sub-section (*1*), sub-section (*2*) or sub-section (*3*), as the case may be, or any penalty has been imposed under sub-section (*3*), the prescribed authority shall communicate such assessment or the imposition of penalty, as the case may be, in such form as may be prescribed, to the dealer and demand immediate payment thereof.

(*5*) An assessment made under this section shall be without prejudice to any prosecution that may be instituted for an offence against this Act.

(*6*) The prescribed authority may, subject to such conditions as may be prescribed, require any dealer—

(*a*) to produce before it any accounts, registers or documents;

(*b*) to furnish any information relating to the stock of goods or purchases, sales or deliveries of goods by the dealer or relating to any other matter, as may be deemed necessary for the purpose of this section.

Payment of taxes.

15. (*1*) The amount of tax assessed under sub-section (*1*), sub-section (*2*) or sub-section (*3*) of section 14 and the amount of penalty imposed under sub-section (*3*) of that section shall be paid forthwith by the dealer to the prescribed authority and that authority shall, on payment of the assessed amount of the tax and the penalty, if any, grant to the dealer a receipt showing the payment of such amount.

(*2*) The receipt granted under sub-section (*1*) shall contain such particulars in relation to the specified goods as may enable the identification thereof.

(*3*) Every specified goods in relation to which tax leviable under this Act has been paid in full may be taken from one place to another throughout the Calcutta Metropolitan Area on production of the receipt showing the payment of such tax.

Effect of non-payment.

16. If the dealer omits or fails to pay the whole or any part of the tax assessed under sub-section (*1*), sub-section (*2*) or sub-section (*3*) of section 14 or the amount of penalty imposed under sub-section (*3*) of that section, the prescribed authority may seize the specified goods in relation to which payment has been so evaded.

Short-levied tax.

17. (*1*) Where tax levied and collected under this Act in respect of the entry of any specified goods into the Calcutta Metropolitan Area has been short-levied through inadvertence, error or misconstruction on the part of the prescribed authority or through mis-statement of the dealer as to the quantity or description or value of such goods or for any other reason, or, when any such tax, after having been levied and collected, has been erroneously refunded, the dealer on whom the tax was so short-levied or the person to whom such refund was erroneously made, shall pay the

deficiency or repay the amount erroneously refunded to him, as the case may be, within three months from the date on which demand is made for the payment of the amount so short-levied or the amount erroneously refunded.

(2) Where any goods or any part thereof referred to in sub-section (1) have not been transported or removed from the notified place, the prescribed authority may, by order, prohibit the transportation or removal, as the case may be, of such goods until the deficiency in the tax has been paid in full or the amount which had been erroneously refunded is repaid in full.

Unpaid tax to be recovered as an arrear of land revenue.

18. Any amount of tax or penalty levied or imposed, as the case may be, under this Act, which remains unpaid after a demand, shall be recovered as an arrear of land revenue.

Refund of tax.

19. (1) Where the prescribed authority is satisfied upon such proof as may be furnished to it that any specified goods, upon which tax leviable under this Act has been paid, have been exported or conveyed out of the Calcutta Metropolitan Area within a period of six months from the date of entry thereof into that Area without being consumed, used or sold therein, the amount of tax levied and collected for the entry of such goods into that Area shall be refunded to the dealer by whom such tax has been paid:

Provided that where any part of such goods is consumed, used or sold in the Calcutta Metropolitan Area, the refund shall be made in respect of that part of such goods as have not been consumed, used or sold therein:

Provided further that such percentage of the tax, not exceeding five per cent., as the State Government may, by rules, specify in this behalf, may be deducted from the amount of the said refund towards the cost of collection and refund of the tax.

(2) The refund referred to in sub-section (1) shall not be made unless the application for the same is made within one month from the date of exportation or conveyance out of the Calcutta Metropolitan Area, as the case may be, or within such further period as the State Government may, in any special case or class of cases, allow.

(3) Where any amount has been paid in excess of the tax leviable under this Act on any specified goods, the amount which has been so paid in excess shall, on the application of the dealer by whom such tax has been paid, be refunded to him either in cash or, at the option of the dealer, by the deduction of such amount from any tax payable by such dealer under this Act:

Provided that no refund shall be made under this sub-section unless the application for such refund is made within one month from the date on which the payment of the tax has been declared by the prescribed authority to be in excess of the amount leviable under this Act.

(4) Every refund made under this section shall be subject to such conditions as may be prescribed.

Advance deposit of tax.

20. (1) The prescribed authority may, in respect of any kind of specified goods, accept from a dealer deposit of a sum which, in the opinion of that authority, is sufficient to cover the tax leviable under this Act and estimated to be payable during a prescribed period by such dealer.

(2) On acceptance of such deposit, the prescribed authority shall issue, in the prescribed form, a receipt showing the amount deposited.

(3) Subject to the prescribed conditions, the receipt referred to in sub-section (2) shall be sufficient authority for transportation or removal, during the prescribed period, from any notified place of a series of consignments of specified goods so, however, that the aggregate amount of the tax leviable in respect of all such consignments does not exceed the amount of the deposit.

(4) Where any consignments are transported or removed under the receipt referred to in sub-section (2), the prescribed authority shall adjust against the deposit, the taxes leviable in respect of the consignments.

(5) The balance, if any, of the amount of the deposit remaining at the credit of the dealer at the end of the prescribed period shall, on his application, be refunded to him or may, at his option, be credited towards any deposit in respect of any future period for which such dealer may want to make a fresh deposit.

Transport pass where no tax is leviable.

21. (1) Where the prescribed authority has found from the evidence adduced before it by the dealer that no tax is leviable under this Act on the entry of any specified goods into the Calcutta Metropolitan Area on the ground that such goods are not intended to be consumed, used or sold in such Metropolitan Area, the prescribed authority shall grant a transport pass certifying that no tax is leviable under this Act on such specified goods and every specified goods to which such transport pass relates may be taken from one place to another throughout the Calcutta Metropolitan Area on production of such transport pass.

(2) If the whole or any part of the goods referred to in sub-section (1) is consumed, used or sold in the Calcutta Metropolitan Area, tax shall be levied and collected under this Act on so much of such goods as is consumed, used or sold in the Calcutta Metropolitan Area.

CHAPTER V

SEARCH AND SEIZURE

Power to do certain things for securing compliance with the provisions of this Act.

22. Subject to such rules as may be prescribed, the prescribed authority may, for securing compliance with the provisions of this Act or for carrying out the purposes of this Act,—

(a) open any package entering the Calcutta Metropolitan Area and examine the contents thereof, with a view to ascertaining whether any tax leviable under this Act is payable for the entry of such goods into that Area;

(b) on the entry in, or at the time of the transportation or removal from, a notified place, of any goods, take samples of such goods for ascertaining whether any tax leviable under this Act is payable:

Provided that such samples shall, if practicable, be restored to the owner thereof or compensation shall be paid therefor to the owner at the market value;

(c) intercept and search any vehicle, vessel, animal or any load carried by a person, within the Calcutta Metropolitan Area;

(d) seize any specified goods which it has reason to believe are being, or have been, transported or removed from a notified place in contravention of the provisions of this Act together with any container or other materials for the packing of such goods;

(*e*) detain at any notified place, any specified goods together with the container or packing thereof;

(*f*) enter and search any place where it has reason to believe that any stocks, accounts, registers, vouchers or other documents referred to in clause (c) of section 29 are kept, or are being kept for the time being, and if it has reason to believe that tax leviable under this Act, is being evaded, seize and detain them for so long as may be necessary for examination or for the purposes of prosecution.

Storage and sale.

23. (*1*) The prescribed authority may, in respect of any specified goods lawfully detained or seized by it, incur such expenditure as may be necessary for the storage of such goods for so long as they remain detained or seized.

(*2*) The prescribed authority may, at any time after such seizure or detention, by notice issued in the prescribed manner, require the dealer whose goods have been so seized or detained to take delivery thereof before a date specified in the notice after payment of the tax due thereon, if any, together with the expenses incurred under sub-section (*1*), and penalty, if any, imposed under sub-section (*3*) of section 14.

(*3*) (*a*) If the dealer fails to take delivery of such goods before the date specified in the notice, the prescribed authority may, in the prescribed manner, cause such goods to be put up at public auction for sale for cash on delivery.

(*b*) If the prescribed authority deems the highest offer made at such a sale to be inadequate, it may adjourn the sale to some other date in the prescribed manner.

(*c*) The proceeds arising from the sale shall be applied in payment, in order of priority, of—

firstly, the expenses incurred by the prescribed authority under sub-section (*1*),

secondly, the tax payable, if any, on such goods,

thirdly, the fine, if any, imposed under this Act,

fourthly, the balance, if any, to the dealer of such goods on application made within one year from the date of the sale.

(*d*) Notwithstanding any provisions to the contrary, if any specified goods lawfully detained or seized be of a perishable nature, the prescribed authority may, at any time, if it thinks fit, cause them to be sold in any manner it thinks appropriate in the circumstances, and shall apply the proceeds in the manner provided in clause (*c*).

CHAPTER VI

OFFENCES AND THEIR TRIAL

Penalties.

24. (*1*) Whoever,—

(*a*) omits or fails without any reasonable excuse to make the declaration referred to in section 13, or

(*b*) evades the payment of any tax or penalty leviable under this Act, or

(c) omits or fails, without any reasonable excuse, to produce any account, register or document or to furnish any information required

by the prescribed authority or produces any accounts which are incorrect in material particulars or furnishes any information to the prescribed authority which is false, misleading or inaccurate, or

(*d*) contravenes the provisions of section 29 or knowingly furnishes incorrect particulars as to the storage or disposal of specified goods, when purporting to comply with the provisions of section 29, or

(*e*) obstructs the prescribed authority in the exercise of its powers under section 22,

shall be punishable with imprisonment which may extend to six months, or with fine, or with both, and where the offence is a continuing one, with a further fine, not exceeding rupees fifty for every day, excepting the first, during which the offence continues.

(*2*) The Court may, in addition to any fine imposed, order the confiscation of any goods seized under section 22.

(*3*) If it be found, when any specified goods are transported or removed from any notified place, that—

(*a*) the packages in which they are contained differ widely from the description given in the declaration made under section 13; or

(*b*) the contents thereof have been wrongly defined or mis-stated in the declaration in relation to any particulars required to be stated therein,

the dealer shall be punishable with a penalty not exceeding one thousand rupees.

(*4*) All offences punishable under this Act or the rules made thereunder shall be cognizable and bailable.

(*5*) No Court shall take cognizance of any offence under this Act or the rules made thereunder except on a complaint made with the previous sanction of the prescribed authority.

Composition of offences.

25. (*1*) Subject to such conditions as may be prescribed, the prescribed authority may accept from any person accused of any offence punishable under this Act or the rules made thereunder, by way of composition for such offence, payment of a sum not exceeding double the amount of the tax payable, if any, or a sum of rupees five thousand, whichever is greater.

(*2*) If payment by way of composition is accepted under sub-section (*1*), no further proceedings shall be taken against the accused in respect of the offence compounded.

26. (*1*) If the person committing an offence punishable under this Act is a company, the company, and every director, manager, secretary or agent of the company, unless such director, manager, secretary or agent proves that the offence was committed without his knowledge or consent or that he had exercised all due diligence to prevent the commission of such offence, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

(*2*) Where an offence punishable under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any other officer or person concerned in the management of the company, such other officer or person shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section—

(*a*) "company" means a body corporate and includes a firm or other association of individuals; and

(*b*) "director", in relation to a firm, means a partner in the firm.

CHAPTER VII

APPEALS

Appeal.

27. (*1*) Any dealer, deeming himself aggrieved by any order passed under this Act, may, in the prescribed manner and within one month from the date of such order, appeal therefrom to such officer of Government as may be prescribed:

Provided that no appeal shall be entertained by such officer unless he is satisfied that an amount equal to fifty per cent. of the tax assessed under this Act or such lesser amount as such officer may, after considering all the circumstances of the case, fix, has been deposited by the appellant.

(*2*) The officer of Government to whom the appeal is made may, after giving the parties an opportunity of being heard and after making such further inquiry, if any, as he deems fit, pass any order, confirming, altering or annulling the order appealed against and may also pass any interim order if he thinks such interim order to be necessary:

Provided that no such order in appeal shall have the effect of subjecting any person to any greater penalty than has been adjudged against him in the order appealed from.

(*3*) An order passed in appeal under this section shall be final.

Power to take evidence on oath, etc.

28. The prescribed authority or the officer of Government hearing an appeal under section 27, shall, for the purposes of this Act, have the same powers as are vested in a Civil Court under the Code of Civil Procedure, 1908, while trying a suit, in respect of the following matters, namely:— 5 of 1908.

(*a*) enforcing the attendance of any person and examining him on oath or affirmation;

(*b*) compelling the production of documents; and

(*c*) issuing commissions for the examination of witnesses.

CHAPTER VIII

MISCELLANEOUS

Particulars, accounts, etc., to be maintained and made available in certain cases.

29. Every dealer to whom a transport pass has been granted under sub-section (*1*) of section 21, shall—

(*a*) furnish to the prescribed authority within the prescribed time such particulars as to the storage and disposal of the specified goods as may be prescribed;

(*b*) keep true accounts relating to the stock, purchases and disposal of the specified goods:

Provided that if the prescribed authority is satisfied that the accounts are not sufficiently clear and intelligible for carrying out the purposes of this Act it may require the dealer to keep accounts in such form as may be prescribed;

(*c*) make available for inspection by the prescribed authority any stocks of, or accounts, registers, vouchers or other documents relating to, such goods as may be required by the prescribed authority.

Duty of secrecy.

30. (*1*) If, save as otherwise provided under sub-section (*2*), any servant of Government, except in the discharge in good faith of his duty as such servant, discloses any particulars learned by him in his official capacity in respect of any specified goods, he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine.

(*2*) Nothing in this section shall apply to the disclosure of any particulars referred to in sub-section (*1*)—

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(*i*) for the purposes of a prosecution under the Indian Penal Code or this Act in respect of such particulars, or any preliminary inquiry for ascertaining whether such prosecution lies, or

(*ii*) to an officer of the Central Government or the State Government for the audit of receipts and refunds of the tax imposed under this Act; or

(*iii*) to an officer of the Central Government for the purpose of enabling that Government to levy or realise any tax imposed by it.

Orders under this Act not to be questioned in any Civil Court.

31. No order passed under this Act by the prescribed authority or the officer of Government hearing an appeal under section 27, shall be called in question in any Civil Court.

Indemnity.

32. No suit, or other legal proceedings shall lie against Government and no suit, prosecution or other legal proceedings shall lie against any officer or servant of Government for anything which is in good faith done under this Act or the rules made thereunder.

Power to exempt.

33. The State Government may, if it is satisfied that it is necessary so to do in the interests of the general public, exempt any specified goods or class of specified goods from any tax leviable under this Act.

Power to make rules.

34. (*1*) The State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(*a*) the procedure for, and other matters (including provisions for payment of fees) incidental to, the disposal of appeals under section 27;

(*b*) anything which may be or is required to be prescribed under this Act.

(*3*) In making any rule, the State Government may direct that a breach thereof shall be punishable with fine not exceeding rupees five hundred, and where the offence is a continuing one, with a further fine, not exceeding rupees twenty-five, for every day, except the first, during which the offence continues.

THE SCHEDULE

(*See* sections 2 and 6)

Serial No	Specified goods	Rate of tax
1	2	3
	CLASS I.—*Articles of food and drink*	
1.	Coffee, coffee seeds	2 paise per kilogram.
2.	Dates, dry	75 paise per 50 kilograms.
3.	Dates, wet	50 paise per 50 kilograms.
4.	Edibles—	
	(*a*) bacon, ham . . .	6 per cent. *ad valorem* (1½ per cent. *ad valorem* for dry fruits).
	(*b*) baking powder, curry powder	Do.
	(*c*) biscuits, cakes, chocolates .	Do.
	(*d*) butter, table butter, margarine, lard, other edible animal fat .	Do.
	(*e*) canned fish	Do.
	(*f*) cheese	Do.
	(*g*) cocoa, cocoa beans . .	Do.
	(*h*) confectionery . . .	Do.
	(*i*) farinaceous foods of all sorts .	Do.
	(*j*) food colours, food essences, of all kinds	Do.
	(*k*) fruit juices, all other beverages	Do.
	(*l*) fruits, dried or preserved, excluding fresh fruits . .	Do.
	(*m*) glucose, dextrose, any fruit sugar, glucose of all other kinds	Do.
	(*n*) honey	Do.
	(*o*) jams, jellies	Do.
	(*p*) malt extract	Do.
	(*q*) meat, fresh or preserved, for whatever use	Do.
	(*r*) milk, condensed or preserved (excepting whole milk, tonned milk, skimmed milk powder) .	Do.
	(*s*) milk cream, *mawa*, *kheer*, *chakka*, *chhana*, curd . .	Do
	(*t*) nuts, excluding betel nuts .	Do.
	(*u*) oilman stores (except edible oils)	Do.

Serial No.	Specified goods	Rate of tax
1	2	3
	(*v*) *papad*	6 per cent. *ad valorem* (1½ per cent. *ad valorem* for dry fruits).
	(*w*) pickles	Do.
	(*x*) preserved provisions . .	Do.
	(*y*) saccharin	Do.
	(*z*) all kinds of food or drink not specifically provided for, not being fresh fruits, vegetables or uncanned fish . . .	Do.
5.	Ghee	Rs. 4 per 50 kilograms.
6.	Grain, flour, pulses, cereals of all sorts, including *gavar*, paddy, parched grain, soya bean : Provided that wheat or rice weighing up to 10 kilograms when carried as head-loads shall be exempted from the tax leviable under this Act.	15 paise per 50 kilograms.
7.	Saffron	7 per cent. *ad valorem*.
8.	(*a*) Sugar	75 paise per 50 kilograms.
	(*b*) Gur of all sorts	20 paise per 50 kilograms.
9.	Vanaspati, hydrogenated oils . .	Rs. 4 per 50 kilograms.
10.	Wines, spirits, beer	7 per cent. *ad valorem*.
	CLASS II.—*Animals*	
11.	Buffaloes, cows, horses, oxen, calves .	Rs. 2 per head (50 paise per head for calves).
12.	Goats, lambs, sheep, kids of goats, lambs or sheep	25 paise per head.
13.	Pigs	50 paise per head.
	CLASS III.—*Articles for industrial use and articles used for fuel, lighting, washing and polishing*	
	A.—Articles for industrial use and articles used for fuel	
14.	Charcoal, coal, coke	Re. 1 per metric tonne.
15.	Industrial alcohols, denatured spirit, methylated spirit	3 per cent. *ad valorem*.
16.	Mineral oils of all sorts—	
	(*a*) (*i*) aviation spirit, diesel oil, petrol	2 paise per litre.
	(*ii*) furnace oil . . .	Do.
	(*iii*) lubricating oil of all kinds .	Do.

Serial No.	Specified goods	Rate of tax
1	2	3
16.	Mineral oils of all sorts—*contd.*	
	(*iv*) *mava* oil	2 paise per litre.
	(*v*) natural gasolene . . .	Do.
	(*vi*) oils used as insecticides . .	Do.
	(*vii*) paints, solutions, compositions	Do.
	(*viii*) petroleum products . .	Do.
	(*ix*) sevasol	Do.
	(*x*) solvent oil	Do.
	(*xi*) spindle oil	Do.
	(*xii*) Turkey red oil, bye-products of mineral oils . . .	Do.
	(*xiii*) white oils	Do.
	(*xiv*) other fuel oils:	Do.
	Provided that nothing hereinbefore contained shall include kerosene and crude oil.	
	(*b*) crude oil	1 paisa per 4 litres.
	(*c*) grease, petroleum jelly . .	2 per cent. *ad valorem*.
	B.—Articles used for lighting	
17.	Articles for electric or gas lighting .	2 per cent. *ad valorem*.
18.	Calcium carbide	3 per cent. *ad valorem*.
19.	Chandeliers, chimneys, electric bulbs, globes	2 per cent. *ad valorem*.
20.	Crackers, fireworks, their components, safety fuses	5 per cent. *ad valorem*.
21.	Inedible vegetable oils . . .	Rs. 2 per 50 kilograms (Rs. 1·50 per 50 kilograms for castor oil).
22.	Oilseeds of inedible oils . . .	50 paise per 50 kilograms.
	C.—Articles used for washing and polishing	
23.	Alum, caustic soda, phenyl, potash, refined salt-petre, *ritha*, saline substances, *shikekai*, soda, washing soda, other substances, not being soaps, used for washing clothes, floors, utensils	25 paise per 50 kilograms.
24.	Boot polish, metal polish . . .	2 per cent. *ad valorem*.
25.	Soap of all kinds	2 per cent. *ad valorem*.

Serial No.	Specified goods	Rate of tax
1	2	3
	CLASS IV.—*Articles used in the construction of buildings, roads and other structures and articles made of wood or cane*	
26.	Agra stone, clinker, emery stone or powder, flooring stone, stone for building, stone chips	7 paise per 50 kilograms (2 paise per 50 kilograms for rubblet. 4 paise per 50 kilograms for stone metal. 1·5 paise per 50 kilograms for stone powder).
27.	Asbestos cement sheets	2 per cent. *ad valorem.*
28.	Asphalt, bitumen, coal ash, coal tar, manganese	7 paise per 50 kilograms (2 paise per 50 kilograms for rubblet. 4 paise per 50 kilograms for stone metal. 1·5 paise per 50 kilograms for stone powder).
29.	Bricks, fire bricks, glazed bricks	2 per cent. *ad valorem.*
30.	Cement of all sorts	Rs. 2 per metric tonne.
31.	Cement pipes, China pipes, earthen pipes	2 per cent. *ad valorem.*
32.	Chalk powder	7 paise per 50 kilograms (2 paise per 50 kilograms for rubblet. 4 paise per 50 kilograms for stone metal. 1·5 paise per 50 kilograms for stone powder).
33.	China mosaic chips	2 per cent. *ad valorem.*
34.	Glass, glassware, chinaware, enamelware, all kinds of crockery used for construction or decoration of buildings.	2 per cent. *ad valorem.*
35.	Marble pieces	2 per cent. *ad valorem.*
36.	Mosaic marbles	2 per cent. *ad valorem.*
37.	Paints, distemper, colour washes used for painting buildings, boiled linseed oil, red oxide, turpentine, varnish, zinc oxide	2 per cent. *ad valorem.*

Serial No.	Specified goods	Rate of tax
1	2	3
38.	Plywood, hard boards, masonite, soft boards, any other kind of wood of whatever composition prepared by artificial process, articles made thereof	4 per cent. *ad valorem.*
39.	Roofing felt	1 per cent. *ad valorem.*
40.	Sanitary fittings, metal valves, brass cocks, their fittings	2 per cent. *ad valorem.*
41.	Tiles, flooring tiles, mosaic tiles, roofing tiles of all kinds, terrezo tiles	2 per cent. *ad valorem.*
42. (*a*)	Timber, *ballies*, cane	5 per cent. *ad valorem.*
(*b*)	Doors, frames, furniture, pegs, staircases, windows, other articles made of timber, *ballies*, cane	Do.
(*c*)	Sandalwood, articles made of such wood	Do.
43.	Yellow earth, earth of any other kind except red earth	7 paise per 50 kilograms.

CLASS V.—*Articles of personal use, household goods, perfumes and toilet requisites*

A.—*Articles of personal use*

44. (*a*)	Beads of all sorts	2 per cent. *ad valorem.*
(*b*)	Broaches, hair pins, garters, suspenders	Do.
(*c*)	Glass bangles	Do.
(*d*)	Laces, tapes	Do.
(*e*)	Imitation ornaments	3 per cent. *ad valorem.*
(*f*)	Imitation pearls, articles of imitation jewellery	2 per cent. *ad valorem.*

B.—*Household goods*

45. (*a*)	Bakelite, bakelite goods	2 per cent. *ad valorem.*
(*b*)	Celluloid, celluloid articles	Do.
(*c*)	Crockery of all sorts	Do.
(*d*)	Embroidery articles	Do.
(*e*)	Forks, spoons, cutlery of all kinds	Do.
(*f*)	Glass, glassware, bottles, chinaware, earthenware, porcelainware (excluding articles used for construction or decoration of buildings)	Do.
(*g*)	Hardware articles	Do.
(*h*)	Locks, keys	Do.
(*i*)	Needles of all sorts	Do.

Serial No.	Specified goods	Rate of tax
1	2	3
45.—*contd.*		
	(*j*) Plastic, plastic goods, plastic powder .	2 per cent. *ad valorem.*
	(*k*) Rings of wood, rings of metal . .	Do.
	(*l*) Scissors, knives, penknives . .	Do.
	(*m*) Stoves, petromax, their parts and accessories	Do.
	(*n*) Toys of all kinds	Do
	C.—*Perfumes*	
46.	(*a*) Aromatic chemicals, *attars*, scents, scented materials, perfumery of all kinds .	2 per cent. *ad valorem.*
	(*b*) Incense sticks	Do.
	D.—*Toilet requisites*	
47.	(*a*) Blades, razors, safety razors . .	2 per cent. *ad valorem.*
	(*b*) Brushes, combs, looking glasses . .	Do.
	(*c*) Hair oil, perfumed oils . . .	Do.
	(*d*) Pomade	Do.
	(*e*) Shaving cream, shaving sticks . .	Do.
	(*f*) Toothpaste, tooth powders . .	Do.
	(*g*) Toilet requisites of all other kinds .	Do.
	CLASS VI.—*Tobacco requisites*	
48.	(*a*) Cigar cases, cigarette cases . .	3 per cent. *ad valorem.*
	(*b*) Cigar holders, cigarette holders .	Do.
	(*c*) Cigarette lighter	Do.
	(*d*) Cigarette paper	Do.
	(*e*) *Hukka*, smoking requisites . .	Do.
	(*f*) Smoking pipes	Do.
	(*g*) Tobacco cases, pouches . .	Do.
	CLASS VII.—*Piece-goods, cotton, yarn and threads of all sorts and starching and sizing materials, leather and articles of leather and rubber goods*	
49.	Cotton, ginned or unginned . . .	Rs. 2 per bale.
50.	Cotton waste, hard waste, yarn waste .	25 paise per 50 kilograms.
51.	Hides, skins	1 per cent. *ad valorem.*
52.	Jute	Re. 1 per bale of 180 kilograms.
53.	Leather, including bags, boxes, chappals, harness, saddles, sandals, shoes, slippers, straps, all other articles made of leather .	1 per cent. *ad valorem.*

Serial No.	Specified goods	Rate of tax
1	2	3
54.	Piece-goods of artificial materials, hemp, linen, silk, synthetic materials, wool, articles made up purely or partly of any of the above materials not otherwise specified	1 per cent. *ad valorem.*
55.	Raw or unspun wool, cocoanut and other fibres, hemp, rope, articles made thereof	1 per cent. *ad valorem.*
56.	Rubber, rubber goods, gattapurcha, articles made thereof, wholly or partly, rubber solution, raw rubber, latex	1 per cent. *ad valorem* (1/2 per cent. *ad valorem* for raw rubber).
57.	Rubber tyres, rubber tubes .	2 per cent. *ad valorem.*
58.	Starches of all sorts, arrowroots, farina starches, sago rice, sago flour, sizing oils, sizing materials, tallow, tamarind powder, tapioca, tapioca flour, such substitute .	50 paise per 50 kilograms.
59.	Threads of all sorts	1 per cent. *ad valorem.*
60.	Yarn of all sorts	1 per cent. *ad valorem.*
	CLASS VIII.—*Metals and articles made of metals or alloys*	
61.	Instruments, apparatus and appliances and parts thereof—	
	(*a*) cine projection machinery, their components, spares, materials used therein	2 per cent. *ad valorem.*
	(*b*) clocks, watches, their spares .	Do.
	(*c*) optical goods, their spares and accessories	1 per cent. *ad valorem.*
	(*d*) photographic machinery, photo goods and materials, their components and spares . . .	2 per cent. *ad valorem.*
	(*e*) radios, radiograms, television sets or apparatus, loudspeakers, gramophones, amplifiers, wireless goods, their components and spares	Do.
	(*f*) scientific appliances . .	1 per cent. *ad valorem.*
	(*g*) sewing machines, their spares .	2 per cent. *ad valorem.*
	(*h*) surgical instruments, hospital requirements, their spares and accessories	1 per cent. *ad valorem.*

Serial No.	Specified goods	Rate of tax
1	2	3
61.	Instruments, apparatus and appliances and parts thereof—*contd.*	
	(*i*) surveying apparatus	2 per cent. *ad valorem.*
	(*j*) typewriters, their spares	Do.
	(*k*) all other kinds of apparatus, appliances and spares	Do.
62.	Iron and steel—	
	(*a*) blooms, billets, slabs	Rs. 6 per metric tonne.
	(*b*) pig iron	Do.
	(*c*) structural—	
	(*i*) angles, equal or unequal	Do.
	(*ii*) bars, rods	Do.
	(*iii*) black or galvanised sheets, plain or corrugated	Do.
	(*iv*) bolts, nuts, rivets, washers, such other articles	Do.
	(*v*) bulbs or toe	Do.
	(*vi*) channels	Do.
	(*vii*) fishplates for light rails	Do.
	(*viii*) hoops, strips	Do.
	(*ix*) joists	Do.
	(*x*) light rails	Do.
	(*xi*) pipes	Do.
	(*xii*) plates, ordinary mild steel including boiler and high tensile ship building or bullet proof	Do.
	(*xiii*) shell, steel ingots, blooms, billets, bars	Do.
	(*xiv*) spring steel, vehicular or flat bars	Do.
	(*xv*) wire, barbed, telegraph or other kinds of black or galvanised	Do.
	(*xvi*) wire nails	Do.
63.	Iron and steel—any other articles manufactured from iron or steel other than cutlery, hardware, machines or machine parts not specifically provided for	Rs. 6 per metric tonne.
64.	Iron and steel—scrap	Rs. 6 per metric tonne.

Serial No.	Specified goods	Rate of tax
1	2	
65.	Machinery, their components and spares—	
	(*a*) agricultural machinery, their parts	2 per cent. *ad valorem.*
	(*b*) (*i*) electrical domestic appliances	Do.
	(*ii*) electrical fittings, electrical materials . . .	Do.
	(*iii*) electrical machinery of all kinds, alternators, control switch gear, dynamos, generators, motors, transformers, turbo-generating sets .	Do.
	(*iv*) electric goods including batteries, cells, copper strips, horn electric . . .	Do.
	(*v*) electric machinery for generation, transmission and distribution, motors, generators, their components and their spares . . .	Do.
	(*c*) oil engines, diesel engines, gas engines, petrol engines, steam engines, machines worked by hydraulic pressure, their parts .	Do.
	(*d*) printing press machines, their spares	Do.
	(*e*) tools of all kinds . . .	Do.
	(*f*) any other machinery, its components and spares not specifically provided for . . .	Do.
66.	Non-ferrous metals, that is to say, aluminium, brass, copper, German silver, lead, stainless steel, tin, zinc, their alloys, wires, wares and sheets ingots and circles	Re. 1 per 50 kilograms.
67.	Vehicles—	
	(*a*) motor cars, motor cycles, chassis, lorries . . .	3 per cent. *ad valorem.*
	(*b*) bicycles, carriages, perambulators, all other kinds of vehicles, their components and spares	2 per cent. *ad valorem.*
	CLASS IX.—*Miscellaneous*	
68.	Chinaware, porcelainware, electric insulators not otherwise specified . .	2 per cent. *ad valorem.*
69.	(*a*) Cinema films, all films raw . .	Rs. 4 per 300 metres.
	(*b*) Cinema film processed and reels .	Do.

Serial No.	Specified goods	Rate of tax
1	2	3
70.	Dyes, indigo, tans, all colouring matter, including printing pastes, inks	2 per cent. *ad valorem.*
71.	Lac, cork, articles made thereof	1 per cent. *ad valorem.*
72.	Mill stores, gin stores, including crucibles, cotton ropes	2 per cent. *ad valorem.*
73.	Molasses	75 paise per metric tonne.
74.	Paper—	
	(*a*) cardboards, strawboards, grey boards, mill-boards	50 paise per 50 kilograms.
	(*b*) newsprint	Do.
	(*c*) all kinds of paper of whatever composition and thickness	Do.
75.	Photographic chemicals, films, mounts	2 per cent. *ad valorem.*
76.	Sculptured articles of clay, metal, stone, wood, other articles and earthenware	2 per cent. *ad valorem.*

Explanation.—For the purpose of ascertaining the amount of any tax leviable under this Act, value of any specified goods shall be determined in such manner and in accordance with such criteria as may be prescribed.

V. V. GIRI,
President.

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India.

Reasons for the enactment

For some time past, the question of water supply, disposal of garbage, improvement of bustees and other slums, easing of transport difficulties and improvement of drainage, sewerage etc. has posed a great problem affecting the everyday life of Calcutta and its surrounding areas. These serious problems have been engaging the attention of the State Government for sometime but no action could be taken so far on an adequate scale for want of resources. The Corporation of Calcutta and the local bodies in the surrounding areas who are ordinarily required to look after these problems could not also take any concrete steps in this regard for paucity of resources and other reasons.

2. The object of the present Bill is to provide for the levy of taxes on the entry of goods of certain kinds into the Calcutta Metropolitan Area as defined in Calcutta Metropolitan Planning Area (Use and Development of Land) Control Act, 1965 for consumption, use or sale therein from any place outside that area, at such rate, not exceeding the rate specified in the corresponding entry in column 3 of Schedule to this Bill and also provide for collection of such taxes through such agency as the State Government may, by notification, specify. Out of the proceeds of the taxes, the State Government would give grants to the Municipal and other local bodies in the Calcutta Metropolitan Area, subject to prescribed conditions, to enable them to supplement their revenues and such grant to individual local body will be subject to maximum of 50 per cent. of the amount which bears to the total amount of such proceeds the same proportion as the population in its area bears to the total population of the Calcutta Metropolitan Area. The remaining funds will be handed over by the State Government to a separate Authority proposed to be set up for one or more of the following purposes in the order indicated below:—

(*a*) for repayment of any loan and interest thereon which may be raised by such authority with the approval of the State Government to finance any development project approved by the State Government within the Calcutta Metropolitan Area; and

(*b*) for distribution to the Calcutta Corporation or other local authority within the Calcutta Metropolitan Area or such other authority as the State Government may by notification specify or any Department of the State Government for executing any development project approved by the State Government within the Calcutta Metropolitan Area.

3. Provision has been made in the proposed Act for necessary exemption from tax on goods belonging to Government or goods meant for export etc. The proposed Act will also provide for exemption from the tax on entry of personal luggage of passengers if the value or the number or quantity thereof does not exceed the prescribed amount or limit under the rules to be framed.

4. The Committee constituted under the proviso to sub-section (2) of section 3 of the West Bengal State Legislature (Delegation of Powers) Act, 1970 (17 of 1970), has been consulted before enactment of this measure as a President's Act.

B. P. PATEL,
Secy. to the Govt. of India,
Ministry of Health, Family
Planning, Works, Housing
and Urban Development
(Department of Health).

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